

Eleventh Annual Report

OF THE

AUDITOR

OF THE

CITY OF LINCOLN

NEBRASKA

FOR THE YEAR ENDING
AUGUST 31, 1914

GEORGE BROTHERS, PRINTERS
1313 N STREET
LINCOLN, NEB.

Lincoln, Nebraska, September 1, 1914.

To the Honorable City Council,
City of Lincoln, Nebraska.

Gentlemen:

I have the honor to submit herewith the Eleventh Annual Report of the Auditor of the City of Lincoln, being for the year ending August 31, 1914.

Heretofore it has been customary to prepare reports for the year ending on March 31, of each year, but as the fiscal year of the city begins on the first Monday in September, it is impossible to show the receipts and expenditures properly and fairly on the 31st of March. This report covers, as nearly as possible, the fiscal year. A supplement to the Tenth Annual Report was prepared and published on September 1, 1913.

In addition to the financial reports, there are included short statements of the operations of the different departments of the city.

As a matter of convenience this report has been divided into three parts. The first part covers general information about the city, together with the statements of the operations of the departments; the second part covers the ledger accounts of the departments, and the third part covers the different tables, such as the Bond Statement, Revenue and Expenditure Statement, Cash Statement and Special Assessment Funds.

Respectfully submitted,

THEO. H. BERG,
City Clerk and Auditor.

PART I—GENERAL INFORMATION.

CITY OFFICIALS

As the city of Lincoln is operating under the Commission Form of Government, the affairs of the City are divided into five departments, which have been assigned to the five councilmen elected, as follows:

Superintendent of Department of

Public Affairs:

FRANK C. ZEHRUNG, Mayor

Is President of Council; has charge of the Legal Department; Unliquidated Claims; Rules, Privileges and Elections.

Superintendent of Department of

Accounts and Finance:

GEORGE DAYTON

Is Vice-President of Council; Ex-Officio City Treasurer; has charge of Accounts and Finances; Printing; Taxation and Licenses; and of the Offices of Tax Commissioner, City Clerk and Auditor.

Superintendent of Department of Public Safety:

ORNAN J. KING

Has charge of Police Department; Fire Department; Health Department; City Scales and Sealer of Weights and Measures.

Superintendent of Department of Streets and

Public Improvements:

THOMAS J. HENSLEY

Has charge of Street and Sidewalk Work; Public Improvements; Additions to City, Viaducts and City Engineer's Office.

Superintendent of Department of Parks

and Public Property:

WM. SCHROEDER

Has charge of Parks; City Hall; Water and Light Department.

The above mentioned superintendents of departments constitute the City Council. Regular meetings of the Council are held at 2:00 o'clock P. M. on Monday of each week.

In addition to the above the Excise Board and Police Judge are elected. All other officials of the city are appointed by the Council.

THE EXCISE BOARD

Nicholas Ress, Chairman, Will H. Love, Harry Porter.

Regular meetings of the Excise Board are held at 2:00 o'clock P. M. on the first Tuesday of each month.

POLICE JUDGE

Bruce Fullerton

APPOINTIVE OFFICIALS OF THE CITY

THEO. H. BERG
City Clerk and Auditor

CLIFFORD BAKER
Deputy City Clerk

A. L. VINYARD
Accountant Clerk's Office

F. W. HELLWIG
Deputy City Treasurer

A. W. EASTERDAY
Assistant City Treasurer

A. W. STUTHEIT
Accountant Treasurer's Office

ADNA DOBSON
City Engineer

GEORGE BATES
Deputy City Engineer

D. L. ERICKSON
Assistant City Engineer

F. E. MELKER
Plumbing Inspector

FRED C. FOSTER
City Attorney

D. H. McCLENAHAN
Deputy City Attorney

JAMES L. BROWN
Assistant City Attorney

W. T. OVERTON
Assistant Superintendent of Streets

ED. T. EWAN
Sidewalk Commissioner

JAMES TYLER
Water Commissioner

ANDREW JOHNSON
City Electrician

C. R. MAWE
Tax Commissioner
P. EDINBOROUGH
Superintendent of Parks
DR. JOHN F. SPEALMAN
Health Officer
H. CLEMENT
Chief of Fire Department
JAMES MALONE
Chief of Police
DR. RAE BUCHANAN
City Physician and Bacteriologist

LINCOLN CITY LIBRARY
(Members Appointed by Council)

Nelson C. Brock.....	President
H. T. Dobbins.....	Vice President
C. D. Hyatt.....	Secretary
Lulu Horne.....	Librarian

Board of Directors

Term Expiring July 1, 1915

H. T. Dobbins	Lawrence Fossler	Mariel C. Gere
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Term Expiring July 1, 1916

Nelson C. Brock	William M. Morning	William B. Ryons
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Term Expiring July 1, 1917

H. J. Lehnhoff	H. B. Lowrey	Mrs. Callen Thompson
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FACTS ABOUT LINCOLN

The city of Lincoln was incorporated April 7, 1871.

Altitude: 1,165 feet above sea level.

Area: 4,891.7 acres (7.6 square miles).

Has 60 miles of paved streets.

Has 106 acres of parks.

Has 100 miles of sewers.

Has 86 miles of water mains.

Has 39 miles of street railways.

Has 18 public school buildings.

Has 56 churches and denominational schools.

Has 6 interurban car lines.

Floating debt: None.

Points of Interests

State University Farm	Capital Beach
State Fair Grounds	Epworth Lake Park
State Capitol	Home of William J. Bryan
State Penitentiary	Hayward Military Academy
State Hospital for Insane	Caves south of city
Wyuka Cemetery	State University Campus and Athletic Field
Lincoln Park	

ASSESSED VALUATION AND BOND DEBT OF THE CITY

Assessed valuation of real estate.....	\$ 6,571,585.00
Assessed valuation of personal property.....	3,844,288.00

Total	\$10,415,873.00
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City tax rate for the year beginning September 1, 1914, is 38 mills on assessed valuation.

The assessed valuation is one-fifth the actual valuation as

found by the assessor, making the actual valuation.....	\$52,079,365.00
Bond debt of the city on August 31, 1914.....	960,000.00
Population (1910 census).....	43,973
Population (estimated 1914).....	50,000
Valuation of city per capita on estimated population.....	\$1,004.14
Bond debt of city per capita on estimated population.....	19.20

Total city, county, school, and state tax levy for 1914, 96.5 mills, making the total tax on \$1.00 actual valuation as found by the assessor 19.3 mills.

Special assessment bond debt (paving, repaving, and alley paving, an obligation of the districts first and against the city if the particular district fails to pay the tax or the properties fail to sell for the tax).....	\$562,771.51
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of permanent seats built, two sets of swings added in the play grounds, and a new sidewalk has been laid on three sides of the park.

Various improvements have also been made and are now being made in the other parks mentioned.

Band concerts were held during the summer in Antelope Park on Sunday afternoons and in the F street park on Thursday evenings.

The concessions for the sale of refreshments in the parks was formerly sold, but during the past year, it has been taken care of by the city. The result has been very satisfactory. After allowing for the payment of salaries in this department, the erection of permanent stands and equipping the same, the profits amount to \$642.13.

POLICE DEPARTMENT.

Officers In Service.

Chief	1
Captains	3
Sergeants	3
Patrolmen	16
Patrol driver	1
Matron	1
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Total	25
Number of arrests made during year.....	2,971
Males	2,748
Females	223
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Total	2,971

Causes of Arrest

Adultery	5
Assault and assault and battery.....	48
Ball playing on street	10
Begging on street	30
Bicycle, riding on sidewalk	12
Bigamy	1
Bootlegging	6
Burglary	24
Concealed weapons, carrying	10
Chicken ordinance violated	11
Destruction of property	1
Disturbing the peace.....	48
Disorderly conduct	60

Dope fiend	8
Drunk	1,048
Embezzlement	6
Excise rules violated	5
False pretenses	5
Fighting	109
Fire ordinance violated	10
Forgery	15
Gambling	49
Grand larceny	9
Health and humane ordinances violated.....	35
Highway robbery	4
Horse stealing	1
Impersonating officer	1
Indecent exposure	16
Indecent language	20
Insanity	10
Murder	1
Nuisance	8
Pawnbrokers' ordinance violated	4
Peddling without license	18
Petit larceny	81
Pickpocket	8
Plumbers' Ordinance violated	3
Prostitution, keeping house of	19
Prostitution, inmate house of.....	32
Rape, attempted	5
Receiving stolen property	5
Resisting officer	8
Road and vehicle ordinance violated.....	167
Runaway boys	8
Selling tobacco to minors.....	8
Shooting in city limits	1
Shoplifting	2
Soliciting on street	46
Spitting on sidewalk	3
Suicide attempted	1
Suicide	3
Suspicious character	301
Teams untied	7
Trespassing	1
Vagrancy	595
Witnesses held	3
Wife beating	12
Wife desertion	4
 Total	 2,971

Meals Furnished Prisoners.

1913—

September	1,820
October	1,309
November	1,327
December	1,718

1914—

January	1,178
February	1,454
March	1,308
April	1,087
May	1,167
June	1,067
July	1,144
August	1,009

Nationality of Persons Arrested.

	Male	Female
United States	2,102	177
England	46	.....
Germany	102	13
Sweden	28	4
Russia	115	10
Canada	27	3
Bohemia	4	.....
Finland	1	.....
Sicily	1	.....
Switzerland	1	.....
Hungary	4	.....
West India	1	.....
Norway	4	.....
Wales	2	.....
Mexico	5	.....
Denmark	9	.....
Greece	8	.....
Scotland	12
Austria	5
Assyria	3
Ireland	49
Italy	7

Africa	1
Prussia	1
Not given	226
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Total	2,764	207
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	Male	Female
White	2,571	136
Colored	177	87
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Total	2,748	223
		2,971

THE REST ROOMS.

The Rest Rooms for women and children are located in the basement of the city hall on the east side. These consist of the dining room on the south side and the parlor on the north, with the kitchen or cooking department in the center. In the parlor are lounges and beds for children. This department is under the management of the Rest Room Committee of the City Improvement Society. The city furnishes the room, heat and light and pays \$50.00 per month to apply on the salaries of the employees. During the year the city has erected a covering for the entrance area, which has proven a great benefit and adds much to the comfort of the rooms. The rooms are open from 8:00 A.M. too 6:00 P. M. and on Saturday from 8:00 A. M. to 9:00 P. M. Light lunches are served to those who desire them, but many people bring a lunch with them. The profits derived from the sale of lunches are used by the City Improvement Society to defray expenses, such as salaries, keeping the rooms in repair, for the purchase of furniture, carpets, and supplies for the kitchen or cooking department. During the year the interior of the rooms were painted at a cost of \$117.00, which was paid for by the City Improvement Society out of the proceeds.

The great number of people taking advantage of the accommodations offered here will give an idea as to the value of these rooms, not only to the residents of Lincoln, but also to visitors. The report of the chairman of the Rest Room Committee shows that during the past year 44,075 persons visited the rooms. This includes many people living in the city, but the majority were those from smaller towns and farmers, who came in on trains or drove in with automobiles or teams.

The gross receipts for the year were\$1,120.11

The gross expenditures for the year were..... 1,082.41

Leaving a balance of\$ 37.70

POLICE

Receipts

Balance September 1, 1913.....		\$4,663.27
Tax collections	\$36,083.85	
Court costs	2,651.95	
Dog tax	1,730.75	
Gasoline sold	4.40	
Salary refunds	9.32	
Auctioneer street permit.....	5.00	
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Total receipts	\$40,485.27	\$40,485.27
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Total credits		\$45,148.54

Disbursements

Automobile rent (chief).....	\$600.00	
Automobile patrol expense.....	587.81	
Dog catcher	504.00	
Coal	295.24	
Gasoline	126.15	
General repairs	465.09	
Maintenance	954.56	
Meals	1,548.50	
Motorcycle expense	51.65	
Officers' equipment	139.05	
Officers' revolvers	180.00	
Salary	21,141.65	
Signal system expense.....	183.08	
Street car tickets.....	95.00	
Telephone expense	1,240.40	
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Warrants issued	\$28,112.18	
Warrant debt September 1, 1913.....	409.81	
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	28,521.99	
Warrants paid	\$26,574.01	\$26,574.01
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Warrant debt Sept. 1, 1914.....	1,947.98	
Transfer Sept. 1, 1914.....	\$13,750.00	
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Total cash charges	\$40,324.01	\$40,324.01
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Cash balance Sept. 1, 1914.....		4,824.53
Warrant debt Sept. 1, 1914.....		1,947.98
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Fund balance Sept. 1, 1914.....		\$2,876.55

Table No. 1—BUDGET APPROPRIATIONS—1900 to 1913 Inclusive

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
General	\$51,000.00	\$11,855.56	\$10,954.00	\$11,250.00	\$11,165.00	\$11,345.00	\$11,233.25	\$11,291.00	\$11,197.35	\$11,245.50	\$12,500.00	\$12,500.00	\$12,500.00	\$14,100.00
Police	17,200.00	17,141.67	12,460.00	12,580.00	10,663.00	19,400.00	18,423.97	18,038.00	17,885.70	18,054.00	20,000.00	20,000.00	20,000.00	37,400.00
Fire	25,800.00	33,300.00	28,693.00	36,000.00	40,000.00	41,900.00	39,619.54	42,775.00	42,760.35	42,840.00	47,500.00	47,500.00	47,500.00	61,000.00
Interest	47,175.00	45,708.34	39,377.50	38,227.00	51,009.00	46,530.00	43,536.00	40,208.00	38,251.35	38,403.00	40,600.00	42,500.00	42,500.00	46,700.00
Water	43,875.00	1,225.69	4,830.00	6,300.00	7,000.00	7,000.00	6,283.00	24,372.00	6,237.45	12,163.50	13,500.00	7,000.00	7,000.00	
Sewers	7,650.00	8,444.45	11,030.00	12,150.00	13,500.00	13,500.00	12,121.00	12,186.00	12,099.15	12,163.50	13,500.00	13,500.00	13,500.00	13,500.00
Judgment	14,025.00	17,999.42	16,528.18	2,500.00	4,133.00	1,000.00	2,538.50	1,926.50	901.80	5,584.50	17,700.00	7,500.00	10,000.00	8,900.00
Library	5,100.00	5,500.00	5,500.00	6,300.00	7,703.00	7,700.00	6,917.65	7,743.00	8,717.40	9,027.50	9,700.00	9,700.00	9,700.00	9,700.00
Paving	19,125.00	19,000.00	17,100.00	17,100.00	19,000.00	19,000.00	17,071.39	17,143.00	1,728.45	8,797.50	10,000.00	10,000.00	10,000.00	10,000.00
Salaries	24,428.11	22,331.65	23,000.00	23,000.00	32,000.00	32,300.00	38,903.84	38,903.84	40,565.85	40,393.00	49,000.00	53,300.00	57,000.00	61,300.00
Lighting streets and public grounds	16,000.00	14,000.00	14,850.00	16,700.00	16,700.00	15,928.08	15,928.08	31,533.00	17,885.70	18,054.00	20,000.00	20,000.00	20,000.00	50,900.00
City Hall purchase	12,000.00	16,700.00	14,000.00	12,000.00	13,333.00	13,333.00	15,041.12	31,533.00	17,885.70	18,054.00	20,000.00	20,000.00	20,000.00	50,900.00
Sinking fund	9,000.00	11,994.00	9,000.00	9,000.00	13,333.00	13,333.00	15,041.12	31,533.00	17,885.70	18,054.00	20,000.00	20,000.00	20,000.00	50,900.00
Storm sewers							9,904.00	9,914.00	9,844.65	9,945.00	5,000.00	5,000.00	5,000.00	5,000.00
City Hall and property								4,513.50	3,982.95	4,513.50	5,000.00	5,000.00	5,000.00	20,000.00
City Park								4,544.00	15,556.05	15,070.50	10,000.00	13,000.00	14,500.00	11,500.00
Paving refund sinking									13,902.75	17,136.00				
Historical Society fund									17,059.95	12,010.50				
Paving intersections														
O and N street bridges											10,000.00	10,000.00	19,000.00	6,700.00
Bridges, culverts, crossings													5,000.00	
Lincoln Monument														500.00
Engineer's office expense													7,800.00	
Paving streets adjoining parks														35,000.00
Parks and campus extension														